

1NPR

Wisconsin income tax Nonresident and part-year resident

2003

For the year January 1 – December 31, 2003, or other tax year beginning _____, 2003, ending _____, 20____

Place label here or print

Your legal last name		First name and middle initial	Social security number	If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse
If a joint return, spouse's legal last name		First name and middle initial	Social security number	
Home address (number and street)			School district number (see page 35)	Checking the above box(es) won't change your tax or refund.
City or post office	State	Zip code		

Filing status

Single

Married filing joint return (even if only one had income)

Married filing separate return. Fill in spouse's full name and social security number ▶ _____

Head of household (with qualifying person) (see page 6). Also, check here if married ▶

Resident status
(check the box(es) that applies)

Full-year resident of Wisconsin

Nonresident of Wisconsin; Resident of _____ (state)

Part-year resident of Wisconsin from _____ to _____ (month/day) **NOTE** If you changed your legal residence from Wisconsin to another state during 2003, complete the residence questionnaire on page 4.

	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see instructions, page 8)	1 .00	.00
2 Taxable interest (see instructions, page 9)	2 .00	.00
3 Ordinary dividends (see instructions, page 10)	3 .00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4 .00	Not taxable
5 Alimony received (from federal Form 1040, line 11)	5 .00	.00
6 Business income or (loss) (from federal Form 1040, line 12)	6 .00	.00
7 Capital gain or (loss) (see instructions, page 10)	7 .00	.00
8 Other gains or (losses) (from federal Form 1040, line 14)	8 .00	.00
9 IRA distributions (see instructions, page 11)	9 .00	.00
10 Pensions and annuities (see instructions, page 11)	10 .00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17)	11 .00	.00
12 Farm income or (loss) (from federal Form 1040, line 18)	12 .00	.00
13 Unemployment compensation (see instructions, page 12)	13 .00	.00
14 Social security benefits (see instructions, page 13)	14 .00	.00
15 Other income (see instructions, pages 14-18)	15 .00	.00
16 Add lines 1 through 15	16 .00	.00

Adjustments to Income

17 Educator expenses (see instructions, page 19)	17 .00	.00
18 IRA deduction (see instructions, page 19)	18 .00	.00
19 Student loan interest deduction (see instructions, page 19)	19 .00	.00
20 Tuition and fees deduction (see instructions, page 19)	20	Not deductible for Wisconsin
21 Moving expenses (see instructions, page 19)	21 .00	.00
22 One-half of self-employment tax (from federal Form 1040, line 28)	22 .00	.00
23 Self-employed health insurance deduction (see instructions, page 19)	23 .00	.00
24 Self-employed SEP, SIMPLE, and qualified plans (from federal Form 1040, line 30)	24 .00	.00
25 Penalty on early withdrawal of savings (from federal Form 1040, line 31)	25 .00	.00
26 Alimony paid (from federal Form 1040, line 32a)	26 .00	.00
27 Other adjustments included in federal Form 1040, line 33 (list type and amount)	27 .00	.00
28 Total adjustments to income. Add lines 17 through 27	28 .00	.00

Adjusted Gross Income

29 Subtract line 28, column B from line 16, column B. This is your Wisconsin income	29	.00
30 Subtract line 28, column A from line 16, column A. This is your federal income	30	.00
31 Divide line 29 by line 30. Carry the decimal to four places. If the amount on line 29 is more than the amount on line 30, fill in 1.00. (See instructions, page 20.)	31	.

PAPER CLIP check or money order here

Name(s) as shown on Form 1NPR	Your social security number
-------------------------------	-----------------------------

Tax Computation

32 Fill in the larger of Wisconsin income from line 29, column B or federal income from line 30, column A. But , if Wisconsin income from line 29 is zero or less, fill in -0-	32	.00
33a If you (or your spouse) can be claimed as a dependent on anyone else's return, check this box and see the "Exception" in the instructions for line 33c on page 20	33a	<input type="checkbox"/>
33b Aliens (see page 20 to determine if you must check this box)	33b	<input type="checkbox"/>
33c Find the standard deduction for amount on line 30 using table on page 34	33c	.00
34 Subtract line 33c from line 32. If line 33c is more than line 32, fill in -0-	34	.00
35a Deduction for exemptions (from line 6 of Exemption Worksheet, page 21)	35a	.00
35b Fill in number of dependents (do not count yourself or your spouse)	35b	_____
35c If you (or your spouse if filing jointly) were age 65 or over, check here	35c	<input type="checkbox"/> You <input type="checkbox"/> Spouse
36 Subtract line 35a from line 34. If line 35a is more than line 34, fill in -0-	36	.00
37 Tax (see table on page 36)	37	.00
38 Itemized deduction credit. Complete Schedule 1 (page 3, Form 1NPR)	38	.00
39 School property tax credit (Part-year and full-year residents only)		
a. Renters:		
Rent paid in 2003 – heat included _____ .00	Find credit from	
Rent paid in 2003 – heat not included _____ .00	table, page 22 . . . ▶	39a _____ .00
b. Homeowners:		
Property taxes paid on home in 2003 _____ .00	Find credit from	
	table, page 23 . . . ▶	39b _____ .00
40 Add lines 38, 39a, and 39b.	40	.00
41 Subtract line 40 from line 37. If line 40 is more than line 37, fill in -0-	41	.00
42 Fill in ratio from line 31	42	x _____
43 Multiply line 41 by ratio on line 42. If you checked the box on line 33a, see instructions, page 24	43	.00
44 Armed forces member credit (Full-year Wisconsin residents only)	44	.00
45 Working families tax credit (Full-year Wisconsin residents only)	45	.00
46 Add lines 44 and 45	46	.00
47 Subtract line 46 from line 43. If line 46 is more than line 43, fill in -0-	47	.00
48 Alternative minimum tax. Attach Schedule MT	48	.00
49 Add lines 47 and 48	49	.00
50 Married couple credit. Complete Schedule 2 (page 3, Form 1NPR)	50	.00
51 Manufacturer's sales tax credit. Attach Schedule MS	51	.00
52 Add lines 50 and 51	52	.00
53 Subtract line 52 from line 49. If line 52 is more than line 49, fill in -0-. This is your net tax.	53	.00
54 Sales and use tax due on out-of-state purchases (see instructions, page 25)	54	.00
55 Recycling surcharge. Attach Schedule RS	55	.00
56 Packers football stadium donation (decreases refund or increases amount owed)	56	.00
57 Endangered resources donation (decreases refund or increases amount owed)	57	.00
58 Penalties on IRAs, other retirement plans, MSAs, etc. (see instructions, page 26) . . ▶ _____ .00 x .33 =	58	.00
59 Add lines 53 through 58	59	.00

Payments and Credits

60 Wisconsin income tax withheld. Attach readable withholding statements	60	.00
61 2003 Wisconsin estimated tax payments and amount applied from 2002 return . .	61	.00
62 Earned income credit. (Full-year Wisconsin residents only)		
Number of qualifying children _____ Federal credit _____ .00 x _____ % =	62	.00
63 Farmland preservation credit. Attach Schedule FC (Full-year Wisconsin residents only)	63	.00
64 Net income tax paid to another state on income earned while a Wisconsin resident . .	64	.00
65 Homestead credit. Attach Schedule H (Full-year Wisconsin residents only) . . .	65	.00
66 Farmland tax relief credit (Full-year Wisconsin residents only)		
Fill in property taxes on farmland ▶ _____ .00 x .16 =	66	.00
67 Add lines 60 through 66	67	.00

Name(s) as shown on Form 1NPR	Your social security number
-------------------------------	-----------------------------

Refund or Amount You Owe

68 If line 67 is more than line 59, subtract line 59 from line 67 This is the AMOUNT YOU OVERPAID	68	.00
69 Amount of line 68 you want REFUNDED TO YOU	69	.00
70 Amount of line 68 to be APPLIED TO YOUR 2004 ESTIMATED TAX	70	.00
71 If line 67 is less than line 59, subtract line 67 from line 59 This is the AMOUNT YOU OWE	71	.00
72 Underpayment interest. Also include on line 71	72	.00

Attach a copy of your federal income tax return and schedules to this return.

Sign here

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date
----------------	--	------

Mail your return to: Wisconsin Department of Revenue (if tax is due) (if refund or no tax due) PO Box 268 PO Box 59 Madison WI 53790-0001 Madison WI 53785-0001	For Department Use Only <table style="width:100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 5%;">R</td> <td style="border: 1px solid black; width: 5%;">M</td> <td style="border: 1px solid black; width: 5%;">Y</td> <td style="border: 1px solid black; width: 5%;">T</td> <td style="border: 1px solid black; width: 5%;">MAN</td> <td style="border: 1px solid black; width: 5%;">D</td> <td style="border: 1px solid black; width: 5%;">A</td> <td style="border: 1px solid black; width: 5%;">P</td> <td style="border: 1px solid black; width: 5%;">C</td> </tr> </table>	R	M	Y	T	MAN	D	A	P	C
R	M	Y	T	MAN	D	A	P	C		

STAPLE withholding statements here

Schedule 1 – Wisconsin Itemized Deduction Credit (see line 38 instructions)

1. Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions	1	.00
2. Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	.00
3. Gifts to charity from line 18, federal Schedule A. See instructions for exceptions	3	.00
4. Add lines 1 through 3	4	.00
5a. Wisconsin standard deduction from Form 1NPR, line 33c	5a	.00
5b. Ratio from Form 1NPR, line 31	5b	x .00
5c. Multiply line 5a by ratio on line 5b. Fill in the result on line 5c (Note If you checked the box on Form 1NPR, line 33a, and your standard deduction on line 33c is from line 7 of the Standard Deduction Worksheet for Dependents on page 21, fill in the amount from line 5a on line 5c)	5c	.00
6. Subtract line 5c from line 4. If line 5c is more than line 4, fill in -0-	6	.00
7. Rate of credit is .05 (5%)	7	x .05
8. Multiply line 6 by line 7. Fill in here and on line 38 of Form 1NPR	8	.00

Schedule 2 – Married Couple Credit (May be claimed only when both spouses have earned income taxable by Wisconsin.) When completing this schedule, be sure to fill in your Wisconsin income in column (A) and your spouse's Wisconsin income in column (B).

	(A) YOURSELF	(B) YOUR SPOUSE
1. Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2.	1	.00
2. Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income, which is included in column B on Form 1NPR	2	.00
3. Combine lines 1 and 2. This is your total Wisconsin earned income	3	.00
4. Add amounts on Form 1NPR, lines 18, 24, and 27, column B. Fill in the total of these adjustments that apply to your or your spouse's income.	4	.00
5. Subtract line 4 from line 3. This is your Wisconsin qualified earned income	5	.00
6. Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6	.00
7. Rate of credit is .03 (3%)	7	X .03
8. Multiply line 6 by line 7. Fill in here and on line 50 of Form 1NPR. Do not fill in more than \$480	8	.00

LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

Your answers to these questions will be used to determine your legal residence. Certain types of income are either taxable or nontaxable to Wisconsin based upon whether you were a legal resident of Wisconsin at the time you received such income. Form 1NPR may be returned to you or its processing delayed if the questionnaire is not completed. If the questionnaire does not fit your situation or you want to submit additional information, attach an additional sheet describing your particular circumstances.

NAME(S) _____ SOCIAL SECURITY NUMBER _____

Please ✓ one: (If married and checking a different box for husband and wife, indicate (H) or (W) next to the appropriate box)

- Full-year Wisconsin resident; did not change domicile from Wisconsin during 2003.
- Changed legal residence from Wisconsin during 2003; have not moved back to Wisconsin.
- Changed legal residence from Wisconsin during or before 2003; have moved back to Wisconsin.
- Changed legal residence to Wisconsin from _____ (state) on _____ (date) during 2003; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
- Was a nonresident of Wisconsin for all of 2003. Resident of _____
(Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2002 or 2003 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin? _____
 b. When you moved from Wisconsin, did you intend to move back to Wisconsin? _____ If yes, when? _____
 c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin.

2. Did you establish a legal residence in another state? _____ If yes, in which state and on what date? _____

3. After establishing legal residency in the new state, list the dates you were in Wisconsin. _____
4. When were you physically present in your new state of legal residence (please list dates)? _____
5. Did your spouse and dependent children (if any) move to your new state of legal residence? _____ If yes, when? _____
6. a. On what date did you begin working in your new state of legal residence? _____
 b. Was your job permanent, temporary, or seasonal? Check one and explain _____
7. In your new state of legal residence, referred to in question 2, did you:
 - a. Register to vote? _____ If yes, when? _____ If no, why not? _____
 - b. Purchase a home? _____ If yes, when? _____ If no, why not? _____
 - c. Obtain a driver's license? _____ If yes, when? _____ If no, why not? _____
 - d. Register an auto or other vehicle? _____ If yes, when? _____ If no, why not? _____
 - e. File resident income tax returns? _____ If yes, what years filed? _____ If no, why not? _____
8. Since changing your legal residence from Wisconsin, have you:
 - a. Performed services for income in Wisconsin? _____ If yes, when? _____
 - b. Purchased Wisconsin auto license plates? _____ If yes, when? _____
 - c. Renewed a Wisconsin driver's license? _____ If yes, when? _____
 - d. Voted in Wisconsin, in person or by absentee ballot? _____ If yes, when? _____
 - e. Attended or sent your children to Wisconsin schools? _____ If yes, when? _____
 - f. Purchased a Wisconsin resident hunting, fishing, or trapping license? _____ If yes, when? _____
 Type of license? _____ County purchased in? _____
 - g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? _____
 - h. Listed Wisconsin as your state of legal residence for purposes of your will? _____
 - i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? _____ If yes, when? _____
 - j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? _____ If yes, when? _____
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. _____
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? _____ If yes, have you disposed of it? _____ If yes, when? _____ If you still own the Wisconsin home, what use do you make of it and how often? _____
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2003 tax returns, please explain.
